

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF MARYLAND

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil No. L-O1-4198
)	
LLOYD DARLAND, et al.)	
)	
Defendant,)	

SUPPLEMENTAL DECLARATION OF DAVID SCHOETTTNGER

I, David Schoettinger, pursuant to 28 U.S.C. S 1746, declare as follows:

1. My official title is Technical Support Advisor, Small Business/Self-Employed, Area 4, Internal Revenue Service, Dover, Delaware.
2. My duties include supervision of filing claims for unpaid federal taxes in legal proceedings.
3. The records of Small Business/Self-Employed, Internal Revenue Service, disclose the following information with respect to federal taxes due from Lloyd Darland, SSN [REDACTED]
4. That a delegate of the Secretary of the Treasury made assessments of federal income tax, penalties and interest for calendar years 1986, 1987 and 1988 in the amounts of \$55,075.54, \$42,729.31 and \$29,753.52, respectively; and that currently the returns for 1986, 1987 and 1988 are not undergoing examination.

EXHIBIT A

5. The balances due on the assessments referred to in paragraph 4 are computed as follows:

1986	<u>as of 04/10/2002</u>	<u>as of 04/11/2003</u>
Tax per examination	\$ 22,638.00	\$ 22,638.00
Assessed interest	17,502.49	17,502.49
Late filing penalty	5,660.00	5,660.00
Failure to estimate penalty	1,095.00	1,095.00
Negligence penalty	8,168.05	8,168.05
Lien fees	<u>12.00</u>	<u>12.00</u>
Total assessment	55,075.54	55,075.54
Late payment penalty	5,571.05	5,571.05
Accrued interest	70,887.87	76,424.27
Payments	<u>(27,124.13)</u>	<u>(35,379.30)</u>
Balance due	\$104,410.33	\$101,691.56

1987		
Tax per examination	\$ 19,662.00	\$ 19,662.00
Assessed interest	11,485.36	11,485.36
Late filing penalty	4,915.00	4,915.00
Failure to estimate penalty	1,062.00	1,062.00
Negligence penalty	<u>\$604.95</u>	<u>5,604.95</u>
Total assessment	42,729.31	42,729.31
Lien fees	12.00	12.00
Late payment penalty	4,915.00	4,915.00
Accrued interest	57,880.48	63,759.50
Payments	<u>-0-</u>	<u>(\$1,179.31)</u>
Balance due	\$105,536.79	\$110,236.50

1988		
Tax per examination	\$16,713.00	\$16,713.00
Assessed interest	6,958.52	6,958.52
Late filing penalty	4,178.00	4,178.00
Failure to estimate penalty	1,069.00	1,069.00
Negligence penalty	<u>835.00</u>	<u>835.00</u>
Total assessment	29,753.52	29,753.52
Late payment penalty	4,178.00	4,178.00
Accrued interest	<u>40,033.30</u>	<u>44,441.42</u>
Balance due	\$74,234.82	\$78,372.94

6. I declare under penalty of perjury that the foregoing is true and correct. Executed on April 3, 2003.

(S) _____
 DAVID SCHOETTINGER, Advisor
 Small Business/Self-Employed, Area 4